

HOUSE BILL NO. 337

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-NINTH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVE LEDOUX

Introduced: 2/24/16

Referred: Labor and Commerce, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to taxes on marijuana."**

2 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

3 * **Section 1.** AS 17.38.200 is amended by adding a new subsection to read:

4 (j) A marijuana cultivation facility shall furnish the bond as required in
5 AS 43.61.050. The board shall suspend the license of a marijuana cultivation facility
6 that does not furnish the bond as required in AS 43.61.050.

7 * **Sec. 2.** AS 43.61.020(a) is amended to read:

8 (a) Each marijuana cultivation facility shall file an electronic return with
9 [SEND A STATEMENT BY MAIL OR ELECTRONICALLY TO] the department on
10 or before the last day of each calendar month. The electronic return shall be filed in
11 a manner prescribed by the department. The return [STATEMENT] must contain
12 an account of the amount of marijuana sold or transferred to retail marijuana stores
13 and marijuana product manufacturing facilities in the state during the preceding
14 month, setting out

15 (1) the total number of ounces, including fractional ounces, sold or

1 transferred;

2 (2) the names and Alaska address of each buyer and transferee; and

3 (3) the weight of marijuana sold or transferred to the respective buyers
4 or transferees.

5 * **Sec. 3.** AS 43.61 is amended by adding new sections to read:

6 **Sec. 43.61.040. Tax for excess marijuana.** A person who is not registered
7 under AS 17.38 and who is found to be in possession of marijuana plants in excess of
8 the amount of marijuana plants authorized for personal use in AS 17.38.020(2) is
9 subject to the tax on the marijuana plants possessed in excess of the amount authorized
10 for use in AS 17.38.020. The tax due under this section is \$50 for each ounce or partial
11 ounce of marijuana possessed. When determining the weight of marijuana for
12 purposes of this section, the department shall use the aggregate weight calculated
13 under AS 11.71.080.

14 **Sec. 43.61.050. Administration and enforcement of tax.** (a) Each marijuana
15 cultivation facility is primarily liable for the payment of the excise taxes on marijuana
16 sold and shall furnish a cash bond of \$5,000, payable to the department and approved
17 by the Department of Law. If a marijuana cultivation facility fails to pay the tax to the
18 state, the marijuana cultivation facility forfeits the bond and the Marijuana Control
19 Board shall suspend the marijuana cultivation facility's license until payment is made.

20 (b) Upon receipt of the bond and its subsequent approval, the department shall
21 notify the Marijuana Control Board that the marijuana cultivation facility has met the
22 bond requirement. The Marijuana Control Board may not issue a license under
23 AS 17.38 until the department has received and approved the bond.

24 (c) A marijuana product manufacturing facility or retail marijuana store is
25 secondarily liable for the taxes on marijuana that is sold by or to the marijuana product
26 manufacturing facility or retail marijuana store. If requested by the department, the
27 marijuana product manufacturing facility or retail marijuana store shall provide the
28 department with proof that the taxes have been paid on the marijuana inventory in the
29 possession of the marijuana product manufacturing facility or retail marijuana store.

30 (d) The department may examine the books, papers, records, or memoranda of
31 a person growing, selling, receiving, storing, refining, or processing marijuana. A

1 person growing, selling, receiving, storing, refining, or processing marijuana shall
2 preserve all books, papers, records, or memoranda for at least three years and shall
3 provide the books, papers, records, or memoranda for inspection when demanded by
4 the department.